

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2022**

	<b>GENERAL FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 5,479,700	\$ 5,479,700	\$ 6,651,880	\$ 1,172,180
In Lieu Tax Payments	325,000	325,000	325,000	
Excess Fees	104,800	104,800	373,375	268,575
Licenses and Permits	697,500	697,500	669,805	(27,695)
Intergovernmental	216,350	216,350	117,437	(98,913)
Charges for Services	1,084,500	1,084,500	1,460,390	375,890
Miscellaneous	37,300	37,300	67,434	30,134
Interest	25,000	25,000	28,767	3,767
Total Receipts	<u>7,970,150</u>	<u>7,970,150</u>	<u>9,694,088</u>	<u>1,723,938</u>
<b>DISBURSEMENTS</b>				
General Government	3,478,285	3,722,285	2,156,959	1,565,326
Protection to Persons and Property	2,295,600	2,295,600	2,106,390	189,210
General Health and Sanitation	143,500	143,500	101,314	42,186
Social Services	20,500	20,500	4,565	15,935
Recreation and Culture	784,500	540,500	308,913	231,587
Debt Service	352,000	352,000	352,000	
Capital Projects	100,000	100,000	92,831	7,169
Administration	2,454,200	2,454,200	2,185,222	268,978
Total Disbursements	<u>9,628,585</u>	<u>9,628,585</u>	<u>7,308,194</u>	<u>2,320,391</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,658,435)</u>	<u>(1,658,435)</u>	<u>2,385,894</u>	<u>4,044,329</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds			97,551	97,551
Transfers To Other Funds	(3,593,700)	(3,593,700)	(2,500,000)	1,093,700
Total Other Adjustments to Cash (Uses)	<u>(3,593,700)</u>	<u>(3,593,700)</u>	<u>(2,402,449)</u>	<u>1,191,251</u>
Net Change in Fund Balance	(5,252,135)	(5,252,135)	(16,555)	5,235,580
Fund Balance - Beginning	5,252,135	5,252,135	11,190,471	5,938,336
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,173,916</u>	<u>\$ 11,173,916</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2022**  
**(Continued)**

	<b>ROAD FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
In Lieu Tax Payments	\$ 10,000	\$ 10,000	\$ 50,340	\$ 40,340
Intergovernmental	1,944,500	1,944,500	1,441,027	(503,473)
Charges for Services	3,000	3,000		(3,000)
Miscellaneous	18,500	18,500	86,016	67,516
Interest	1,500	1,500	28,155	26,655
Total Receipts	<u>1,977,500</u>	<u>1,977,500</u>	<u>1,605,538</u>	<u>(371,962)</u>
<b>DISBURSEMENTS</b>				
Transportation Facilities and Services	3,000	3,000	483	2,517
Roads	2,479,500	2,499,670	1,331,698	1,167,972
Administration	445,000	424,830	366,303	58,527
Total Disbursements	<u>2,927,500</u>	<u>2,927,500</u>	<u>1,698,484</u>	<u>1,229,016</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>(92,946)</u>	<u>857,054</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	300,000	300,000	300,000	
Transfers To Other Funds			(97,551)	(97,551)
Total Other Adjustments to Cash (Uses)	<u>300,000</u>	<u>300,000</u>	<u>202,449</u>	<u>(97,551)</u>
Net Change in Fund Balance	(650,000)	(650,000)	109,503	759,503
Fund Balance - Beginning	<u>650,000</u>	<u>650,000</u>	<u>605,459</u>	<u>(44,541)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 714,962</u>	<u>\$ 714,962</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2022**  
**(Continued)**

	<b>JAIL FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 1,312,000	\$ 1,312,000	\$ 2,256,090	\$ 944,090
Charges for Services	90,500	90,500	34,663	(55,837)
Miscellaneous	36,000	36,000	37,000	1,000
Interest	500	500	316	(184)
Total Receipts	<u>1,439,000</u>	<u>1,439,000</u>	<u>2,328,069</u>	<u>889,069</u>
<b>DISBURSEMENTS</b>				
General Government	5,000	5,000		5,000
Protection to Persons and Property	2,217,200	2,236,800	2,077,004	159,796
Administration	765,500	745,900	715,257	30,643
Total Disbursements	<u>2,987,700</u>	<u>2,987,700</u>	<u>2,792,261</u>	<u>195,439</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,548,700)</u>	<u>(1,548,700)</u>	<u>(464,192)</u>	<u>1,084,508</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	1,319,700	1,319,700	600,000	(719,700)
Total Other Adjustments to Cash (Uses)	<u>1,319,700</u>	<u>1,319,700</u>	<u>600,000</u>	<u>(719,700)</u>
Net Change in Fund Balance	(229,000)	(229,000)	135,808	364,808
Fund Balance - Beginning	229,000	229,000	284,379	55,379
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 420,187</u>	<u>\$ 420,187</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2022**  
**(Continued)**

	<b>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts, (Budgetary Basis)</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>RECEIPTS</b>				
Intergovernmental	\$ 1,078,000	\$ 1,078,000	\$ 721,537	\$ (356,463)
Charges for Services	210,000	210,000	237,099	27,099
Interest	500	500	337	(163)
Total Receipts	<u>1,288,500</u>	<u>1,288,500</u>	<u>958,973</u>	<u>(329,527)</u>
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	1,846,500	1,863,849	1,103,803	760,046
Administration	355,000	337,651	291,979	45,672
Total Disbursements	<u>2,201,500</u>	<u>2,201,500</u>	<u>1,395,782</u>	<u>805,718</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(913,000)</u>	<u>(913,000)</u>	<u>(436,809)</u>	<u>476,191</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	613,000	613,000	800,000	187,000
Total Other Adjustments to Cash (Uses)	<u>613,000</u>	<u>613,000</u>	<u>800,000</u>	<u>187,000</u>
Net Change in Fund Balance	(300,000)	(300,000)	363,191	663,191
Fund Balance - Beginning	300,000	300,000	227,701	(72,299)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 590,892</u>	<u>\$ 590,892</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2022**  
**(Continued)**

	<b>FEDERAL GRANTS FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 2,200,000	\$ 2,200,000	\$ 2,774,889	\$ 574,889
Interest			1,710	1,710
<b>Total Receipts</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,776,599</b>	<b>576,599</b>
<b>DISBURSEMENTS</b>				
General Government		381,690	368,913	12,777
Protection to Persons and Property		88,900	88,836	64
General Health and Sanitation		750,000	750,000	
Recreation and Culture		8,000	8,000	
Administration	2,200,000	971,410	104,752	866,658
<b>Total Disbursements</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>1,320,501</b>	<b>879,499</b>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			1,456,098	1,456,098
Net Change in Fund Balance			1,456,098	1,456,098
Fund Balance - Beginning			2,774,888	2,774,888
Fund Balance - Ending	\$ 0	\$ 0	\$ 4,230,986	\$ 4,230,986

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2022**  
**(Continued)**

	<b>SOLID WASTE FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 3,500	\$ 3,500	\$ 94	\$ (3,406)
Intergovernmental	274,000	274,000	148,414	(125,586)
Charges for Services	330,000	330,000	355,400	25,400
Miscellaneous	719,700	719,700	1,146,621	426,921
Interest	500	500	257	(243)
Total Receipts	<u>1,327,700</u>	<u>1,327,700</u>	<u>1,650,786</u>	<u>323,086</u>
<b>DISBURSEMENTS</b>				
General Health and Sanitation	1,708,700	1,884,400	1,913,475	(29,075)
Debt Service	500,000	500,000	488,882	11,118
Capital Projects	250,000	80,000	79,369	631
Administration	330,000	324,300	308,022	16,278
Total Disbursements	<u>2,788,700</u>	<u>2,788,700</u>	<u>2,789,748</u>	<u>(1,048)</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,461,000)</u>	<u>(1,461,000)</u>	<u>(1,138,962)</u>	<u>322,038</u>
<b>Other Adjustments to Cash (Uses)</b>				
Financing Obligation Proceeds			476,943	476,943
Transfers From Other Funds	1,361,000	1,361,000	800,000	(561,000)
Total Other Adjustments to Cash (Uses)	<u>1,361,000</u>	<u>1,361,000</u>	<u>1,276,943</u>	<u>(84,057)</u>
Net Change in Fund Balance	(100,000)	(100,000)	137,981	237,981
Fund Balance - Beginning	100,000	100,000	264,707	164,707
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 402,688</u>	<u>\$ 402,688</u>

**MEADE COUNTY  
NOTES TO REGULATORY SUPPLEMENTARY  
INFORMATION - BUDGETARY COMPARISON SCHEDULES**

**June 30, 2022**

**Note 1. Budgetary Information**

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

**Note 2. Excess of Disbursements Over Appropriations**

The Solid Waste Fund appropriation line item for General Health and Sanitation exceeded the final budget for that line item by \$29,075. The county purchased 3 Mack Trucks for Solid Waste by entering a financing obligation for \$476,943. The funds obtained through the agreement were not recorded as revenue and the purchase of the Mack Trucks was not recorded as an expenditure. Recording the purchase of the Mack Trucks in the appropriations ledger lead to the overage in the line item.